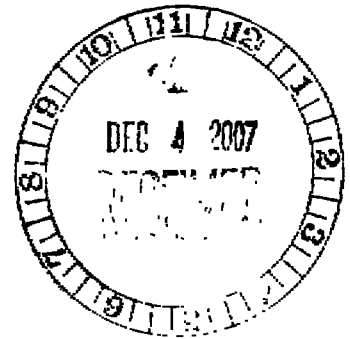


RECORDATION NO 26690-C FILED

D/C 0 4 '07

2-58 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

November 30, 2007

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

Mr. Vernon Williams
Surface Transportation Board
395 E Street S.W., Suite 100
Washington, D. C. 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated November 29, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 26690.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Sundance Products Group, LLC
1425 Candler Road
Gainesville, GA 30507

A description of the railroad equipment covered by the enclosed document is thirty seven (37) 5851 cu. ft. plastic pellet covered hopper cars; having FURX and TQEX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,

Marcia Dunne
Rail Documentation Specialist

Enclosures
(S1/PG003)

ASSGN. NO.: SUPG003

DEC 04 '07

2-58 PM

MEMORANDUM OF LEASE

29th THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 29th day of November, 2007 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Sundance Products Group, LLC, a Delaware corporation.

SURFACE TRANSPORTATION BOARD

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of August 30, 2001, as assigned, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 25 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of December 1, 2007, and subject to the terms, conditions and provisions of the above mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETING

Title: _____

By: Susan GrokulskaName: SUSAN GROKULSKYASST. DIRECTOR OFTitle: DOCUMENTATIONExecuted on this 29th day of November, 2007

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

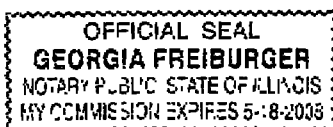
WITNESS my hand and official stamp or seal, this 29th day of November, 2007.

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008

(Notary Public)



LESSEE:

SUNDANCE PRODUCTS GROUP, LLC

ATTEST:

By: Jeff Fricks
Name: Sundance Products
Title: CEO

By: Christine Brewer
Name: Christina Brewer
Title: Accounting Clerk

Executed on this ____ day of _____, 2007.

[CORPORATE SEAL]

STATE OF Georgia
COUNTY OF Hall

Jeff Fricks Perla Jurado, a Notary Public of the County and State aforesaid, certify that
Jeff Fricks personally appeared before me this day and acknowledged his/her due
execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 20 day of November, 2007.

[Signature]
Notary Public

My Commission Expires:

PERLA LINDA JURADO
(Notary Public, Hall County, Georgia)
My Commission Expires September 23, 2008

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Thirty-seven (37)

DESCRIPTION OF CARS: 5851 cu. ft. lined Plastic Pellet Covered Hopper Cars with pneumatic gates and round hatch covers and 268-286,000 GRL.

CAR NUMBERS:

FURX 870005
FURX 870007
FURX 870025
FURX 870042
FURX 870045
FURX 870054
FURX 870055
FURX 870056
FURX 870060
FURX 870061
FURX 870064
FURX 870068
FURX 870073
FURX 870074
FURX 870085
FURX 870089
FURX 870092
FURX 870095
FURX 870096
FURX 870103
FURX 870235
FURX 870316
FURX 870335
FURX 870353
FURX 870374
FURX 870388
FURX 870403
FURX 870405
FURX 870439
FURX 870443
FURX 870521
FURX 870531
TQEX 058013
TQEX 058241
TQEX 058372
TQEX 058374
TQEX 058491